

UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

March 2022 Grand Jury

UNITED STATES OF AMERICA,

Plaintiff,

v.

GIANCARLO BOZZO,

Defendant.

CR 2:23-cr-00147-JLS

I N D I C T M E N T

[18 U.S.C. § 1343: Wire Fraud; 26 U.S.C. § 7206(2): Aiding and Assisting in the Preparation of False Tax Returns; 18 U.S.C. § 1028A(a)(1): Aggravated Identity Theft]

The Grand Jury charges:

COUNT ONE

[18 U.S.C. § 1343]

A. INTRODUCTORY ALLEGATIONS

1. At times relevant to this Indictment:

a. Defendant GIANCARLO BOZZO was a resident of Pasadena, California.

b. The Internal Revenue Service ("IRS") was an agency of the Department of Treasury responsible for administering and enforcing the tax laws of the United States.

c. Individual income tax returns, Forms 1040, could be submitted electronically to the IRS over the Internet and would be

1 routed to the IRS through the Enterprise Computing Center in  
2 Martinsburg, West Virginia.

3 d. Defendant BOZZO was the owner of the tax preparation  
4 business that operated under the name Immigration and Tax Services.  
5 Immigration and Tax Services was located in Pomona, California. As  
6 the owner and operator of Immigration and Tax Services, defendant  
7 BOZZO prepared federal and state income tax returns for Immigration  
8 and Tax Services' clients for a fee.

9 B. THE SCHEME TO DEFRAUD

10 2. Beginning on an unknown date but no later than April 2017,  
11 and continuing until on or about October 9, 2018, in Los Angeles  
12 County, within the Central District of California, and elsewhere,  
13 defendant BOZZO, together with others known and unknown, knowingly  
14 and with the intent to defraud, devised, participated in, and  
15 executed a scheme to defraud the IRS as to material matters, and to  
16 obtain money and property from the IRS by means of material false and  
17 fraudulent pretenses, representations, and promises, and the  
18 concealment of material facts.

19 3. The fraudulent scheme operated and was carried out, in  
20 substance, as follows:

21 a. Defendant BOZZO prepared United States Individual  
22 Income Tax Returns (Forms 1040) for Immigration and Tax Services'  
23 clients (the "Clients").

24 b. Some Clients had paid more money to the IRS than the  
25 tax due to the IRS and could claim refunds. Defendant BOZZO  
26 fraudulently prepared most of these Clients' tax returns to increase  
27 the refunds for these Clients to amounts that were higher than what  
28 the Clients were lawfully entitled to receive. Defendant BOZZO

1 achieved the larger refund amounts in different ways, including by  
2 falsely stating that the Clients were entitled to claim education-  
3 related tax deductions even though, as defendant BOZZO knew, the  
4 Clients had never attended the identified educational institutions or  
5 incurred the expenses claimed on the Clients' returns.

6 c. Without the Clients' knowledge and authorization,  
7 defendant BOZZO attached IRS Forms 8888 (Allocation of Refund) to  
8 many of the Clients' tax returns. The attached Forms 8888, which  
9 included the respective Client's name and social security number,  
10 each directed the IRS to: (a) deposit a portion of the Client's  
11 refund into the Client's bank account; and (b) deposit the remainder  
12 into bank accounts that defendant BOZZO controlled. The Clients did  
13 not give defendant BOZZO permission to divert any portion of their  
14 tax refund to his own bank accounts.

15 d. In most instances, defendant BOZZO gave the Clients  
16 copies of returns (the "Client Copies") and falsely and fraudulently  
17 told the Clients that the Client Copies were true copies of the  
18 returns that defendant BOZZO had prepared for the Clients and filed  
19 with the IRS on their behalf (the "Filed Returns"). The Client  
20 Copies that defendant BOZZO prepared and provided to some Clients who  
21 could claim a refund showed a smaller refund amount than the refund  
22 amount that was shown on the Filed Returns. Without the Clients'  
23 knowledge and authorization, defendant BOZZO included Forms 8888 with  
24 the Filed Returns, which each directed the IRS to deposit the amount  
25 of the Client's refund reflected on the Client Copies into the  
26 Client's bank account, and deposit the remainder (i.e., the  
27 differences between the amount of the refund claimed on the Filed  
28

1 Return and the smaller amount claimed on the Client Copy) into bank  
2 accounts that defendant BOZZO controlled.

3 C. USE OF INTERSTATE WIRES

4 4. On or about October 9, 2018, within the Central District of  
5 California, and elsewhere, defendant BOZZO, for the purpose of  
6 executing the above-described scheme to defraud, transmitted and  
7 caused the transmission of the U.S. Individual Income Tax Return,  
8 Form 1040, for tax year 2017 for taxpayer J.K., by means of wire  
9 communication in interstate commerce, namely, from Pomona,  
10 California, to the IRS through the Enterprise Computing Center in  
11 Martinsburg, West Virginia.

## COUNTS TWO THROUGH SIX

[26 U.S.C. § 7206(2)]

5. On or about the dates set forth below, in Los Angeles County, within the Central District of California, and elsewhere, defendant GIANCARLO BOZZO, a resident of Pasadena, California, and the owner of Immigration and Tax Services, in Pomona, California, willfully aided and assisted in, and procured, counseled, and advised the preparation and presentation to the Internal Revenue Service of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and years as set forth in the chart below. The returns were false and fraudulent as to material matters, in that each return represented that the taxpayer was entitled under the provisions of the Internal Revenue Code to claim deductions and credits for the items and in the amounts set forth below, whereas, as defendant BOZZO then knew, the taxpayers for whom the returns were prepared were not entitled to claim such deductions and credits in the amounts claimed on their returns:

Count	Date of Offense	Taxpayer(s)	Tax Year	Falsely Claimed Item(s)	Amount
TWO	04/01/17	M.F.	2016	Refundable American Opportunity Credit; Nonrefundable Education Credit	\$1,166
THREE	09/20/17	J.K.	2016	Refundable American Opportunity Credit; Nonrefundable Education Credit	\$1,643

Count	Date of Offense	Taxpayer(s)	Tax Year	Falsely Claimed Item(s)	Amount
FOUR	04/06/18	M.F.	2017	Refundable American Opportunity Credit; Nonrefundable Education Credit	\$1,827
FIVE	06/11/18	J.A.	2017	Refundable American Opportunity Credit; Nonrefundable Education Credit	\$2,437
SIX	10/09/18	J.K.	2017	Refundable American Opportunity Credit; Nonrefundable Education Credit	\$1,854

COUNT SEVEN

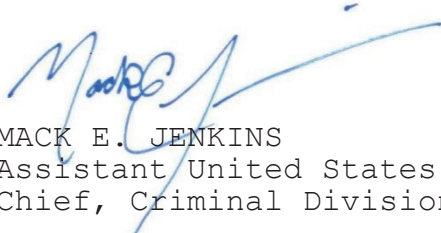
[18 U.S.C. § 1028A(a)(1)]

6. On or about October 9, 2018, in Los Angeles County, within the Central District of California, and elsewhere, defendant GIANCARLO BOZZO knowingly transferred, possessed, and used, without lawful authority, means of identification that defendant BOZZO knew belonged to another person, that is, the name and social security number of J.K., during and in relation to wire fraud, a felony violation of Title 18, United States Code, Section 1343, as charged in Count One of this Indictment.

A TRUE BILL

/s/  
Foreperson

E. MARTIN ESTRADA  
United States Attorney



MACK E. JENKINS  
Assistant United States Attorney  
Chief, Criminal Division

RANEE A. KATZENSTEIN  
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